

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James J. Mesenbrink
DOCKET NO.: 05-02205.001-R-1
PARCEL NO.: 10-2-16-34-03-303-010

The parties of record before the Property Tax Appeal Board are James J. Mesenbrink, the appellant; and the Madison County Board of Review.

The subject property is improved with a two-story single family dwelling that contains 3,216 square feet of living area. The dwelling was constructed in 2003 and has a vinyl and brick exterior. Features of the home include a partial unfinished basement, two fireplaces, central air conditioning and a three-car attached garage. The improvements are located on a 31,799 square foot site in Troy, Pin Oak Township, Madison County.

The appellant and his wife, Michelle Mesenbrink, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted photographs and assessment data on four comparables. The appellant described the comparables as being improved with 2-story or 1.5-story dwellings that ranged in age from 4 to 8 years old. The appellant utilized data from the assessor's website for each comparable as the source for their descriptive data. Each comparable had a basement, central air conditioning, one or two fireplaces and an attached or integral two-car, three-car or four-car garage. Comparables number two and three had living areas in their basements of 995 and 1000 square feet, respectively. The appellant indicated the comparables contained from 2,595 to 4,485 square feet of living area. Based on these estimates of size, these properties had improvement assessments ranging from \$58,840 to \$91,750 or from \$18.92 to \$22.67 per square foot of living area. The appellant indicated the subject property had an improvement assessment of \$92,080 or \$28.63 per square foot of living area. Based on this

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,290
IMPR.:	\$	92,080
TOTAL:	\$	108,370

Subject only to the State multiplier as applicable.

evidence the appellant requested the subject's total assessment be reduced to \$100,800.

The board of review submitted its "Board of Review Notes on Appeal" where its final assessment of the subject totaling \$108,370 was disclosed. The subject had an improvement assessment of \$92,080 or \$28.63 per square foot of living area.

The board of review's representative first indicated that the appellant's comparable number one had 652 square feet of integral garage area included as part of the living area. She testified the correct above grade living area for this comparable was 3,479 square feet resulting in an improvement assessment of \$26.37 per square foot. The board of review indicated that appellant's comparable number two had 132 square feet of integral garage and 995 square feet of finished basement area included as part of the living area. She indicated the correct size for this comparable was 3,358 square feet resulting in an improvement assessment of \$26.63 per square foot of above grade living area. The board of review witness indicated that the appellant's comparable number three had an integral garage of 280 square feet and finished basement living area of 1,000 square feet that was included as part of the living area. The correct living area for the appellant's comparable number 3 was 2,300 square feet resulting in an improvement assessment of \$29.44 per square foot of above grade living area.

To demonstrate the subject was being equitably assessed the board of review submitted descriptions and assessment data on nine comparables located in the appellant's subdivision. These comparables were not being assessed for finished basement area or integral garages. The comparables were improved with two-story dwellings that ranged in size from 2,444 to 3,959 square feet of living area. The homes were constructed from 1997 to 2003 and had similar features as the subject. These properties had improvement assessments ranging from \$73,420 to \$108,400 or from \$27.54 to \$32.71 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an

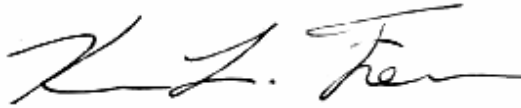
analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the record contains 13 comparables submitted by the parties that offered varying degrees of similarities to the subject. The Board finds the comparables submitted by the board of review were most similar to the subject in location and features. Of the board of review's comparables the Board finds the most similar comparables to the subject in size and age were comparables 3, 5 and 9. These comparables ranged in size from 2,820 to 3,325 square feet and were constructed from 2001 to 2003. These three comparables had improvement assessments ranging from \$27.91 to \$30.53 per square foot of living area. The subject property has an improvement assessment of \$28.63 per square foot of living area, which is within the range established by the most similar properties. Less weight was given to the remaining comparables submitted by the parties due to age, size and features. After considering adjustments and the differences in the comparables when judged against the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.